

# Order

**Michigan Supreme Court  
Lansing, Michigan**

May 29, 2009

Marilyn Kelly,  
Chief Justice

138168  
138179  
138182

Michael F. Cavanagh  
Elizabeth A. Weaver  
Maura D. Corrigan  
Robert P. Young, Jr.  
Stephen J. Markman  
Diane M. Hathaway,  
Justices

BRIGGS TAX SERVICE, L.L.C.,  
Petitioner-Appellee,

v

SC: 138168  
COA: 278865  
MTT: 00-319592

DETROIT PUBLIC SCHOOLS, and DETROIT  
BOARD OF EDUCATION,

Respondents-Appellants,

and

CITY OF DETROIT and WAYNE COUNTY  
TREASURER,

Respondents.

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BRIGGS TAX SERVICE, L.L.C.,  
Petitioner-Appellee,

v

SC: 138179  
COA: 278865  
MTT: 00-319592

DETROIT PUBLIC SCHOOLS, DETROIT  
BOARD OF EDUCATION, and WAYNE  
COUNTY TREASURER,

Respondents,

and

CITY OF DETROIT,  
Respondent-Appellant.

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BRIGGS TAX SERVICE, L.L.C.,  
Petitioner-Appellee,

v

SC: 138182  
COA: 278865  
MTT: 00-319592

DETROIT PUBLIC SCHOOLS, DETROIT  
BOARD OF EDUCATION, and CITY OF  
DETROIT,

Respondents,  
and

WAYNE COUNTY TREASURER,  
Respondent-Appellant.

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On order of the Court, the applications for leave to appeal the December 23, 2008 judgment of the Court of Appeals are considered, and they are GRANTED, limited to the issue of whether the petitioner's dispute regarding the collection of property taxes for tax years 2002, 2003, and 2004 involved a mutual mistake of fact made by the assessing officer and the taxpayer such that the three-year limitation period of MCL 211.53a applies to the petitioner's claims.

Persons or groups interested in the determination of the issue presented in this case may move the Court for permission to file briefs amicus curiae.



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I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

May 29, 2009

*Corbin R. Davis*

Clerk